

**123.184 Report of gallonage sales — penalty.**

1. Each class “A” wine permit holder on or before the tenth day of each calendar month commencing on the tenth day of the calendar month following the month in which the person is issued a permit, shall make a report under oath to the division electronically, or in a manner prescribed by the administrator, showing the exact number of gallons of wine and fractional parts of gallons sold by that permit holder during the preceding calendar month. The report also shall state whatever reasonable additional information the administrator requires. The permit holder at the time of filing this report shall pay to the division the amount of tax due at the rate fixed in [section 123.183](#). A penalty of ten percent of the amount of the tax shall be assessed and collected if the report required to be filed pursuant to [this subsection](#) is not filed and the tax paid within the time required by [this subsection](#).

2. Each wine direct shipper license holder shall make a report under oath to the division electronically, or in a manner prescribed by the administrator, on or before the tenth day of the calendar months of June and December, showing the exact number of gallons of wine and fractional parts of gallons sold and shipped pursuant to [section 123.187](#) during the preceding six-month calendar period. The report shall also state whatever reasonable additional information the administrator requires. The license holder at the time of filing this report shall pay to the division the amount of tax due at the rate fixed in [section 123.183](#). A penalty of ten percent of this amount shall be assessed and collected if the report required to be filed pursuant to [this subsection](#) is not filed and the tax paid within the time required by [this subsection](#).

[85 Acts, ch 32, §75; 2013 Acts, ch 35, §18; 2015 Acts, ch 104, §1](#)

Referred to in [§123.187](#)